

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 25

P. OBENCHAIN

Summary of Adjustments - Operating Revenues

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF ADJUSTMENTS - OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2003

	TY 2003	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	TY 2003
	<u>UNADJUSTED</u>	<u>ADJUSTMENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTMENT</u>	<u>AS ADJUSTED</u>
<u>DESCRIPTION</u>	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>
OPERATING REVENUES						
OPERATING REVENUES						
FIRM ENERGY SALES						
440-448 / RETAIL	508,515,852	0	0	0	665,816	509,181,668
ADJUSTMENTS TO SALES REVENUES/REFUNDS	0	0	0	0	0	0
447 / FIRM SALES FOR RESALE	3,762,710	0	0	0	0	3,762,710
447 / SYSTEM OPPORTUNITY SALES	39,601,735	14,562,765	0	8,930,300	0	63,094,800
TOTAL SALES OF ELECTRICITY	551,880,297	14,562,765	0	8,930,300	665,816	576,039,178
OTHER OPERATING REVENUES						
415 / MERCHANDISING REVENUES	1,274,609	0	0	0	0	1,274,609
451 / MISCELLANEOUS SERVICE REVENUES	3,178,503	0	0	0	907,290	4,085,793
454 / RENTS FROM ELECTRIC PROPERTY						
SUBSTATION EQUIPMENT	6,200,770	0	0	0	0	6,200,770
STATION AND LINE RENTALS	2,668,140	0	0	0	0	2,668,140
COGENERATION & SMALL POWER PROD.	464,380	0	0	0	0	464,380
REAL ESTATE RENTS	375,327	0	0	0	0	375,327
DARK FIBER PROJECT	476,606	0	0	0	0	476,606
POLE ATTACHMENTS	803,582	0	0	346,171	0	1,149,753
FACILITIES CHARGES	6,353,538	0	(72,871)	0	(665,816)	5,614,851
OVERNIGHT PARK RENTS	294,421	0	0	0	0	294,421
MISCELLANEOUS	68,542	0	0	0	0	68,542
TOTAL ACCOUNT 454	17,705,306	0	(72,871)	346,171	(665,816)	17,312,790
456 / OTHER ELECTRIC REVENUES						
TRANSMISSION FOR OTHERS - FIRM DA	3,134,068	0	0	0	0	3,134,068
TRANSMISSION FOR OTHERS - FIRM	1,916,219	0	0	0	0	1,916,219
TRANSMISSION FOR OTHERS - NON FIRM	9,726,451	0	0	0	0	9,726,451
PHOTOVOLTAIC STATION SERVICE	26,016	0	0	0	0	26,016
ANTELOPE	73,824	0	0	0	0	73,824
CONSERVATION RECOVERY - OREGON	(11,411)	0	0	0	0	(11,411)
SIERRA PACIFIC USAGE CHARGE	4,053	0	0	0	0	4,053
STANDY SERVICE	136,211	0	0	0	0	136,211
TRANSMISSION FOR IES	501,829	0	0	0	0	501,829
MISCELLANEOUS	(1,254)	0	0	0	0	(1,254)
TOTAL ACCOUNT 456	15,506,006	0	0	0	0	15,506,006
TOTAL OTHER OPERATING REVENUES	37,664,424	0	(72,871)	346,171	241,474	38,179,198
TOTAL OPERATING REVENUES	589,544,721	14,562,765	(72,871)	9,276,471	907,290	614,218,376